

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18923
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On May 20, 2005, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing income tax, penalty, and interest for the year 2003 in the total amount of \$712.

On July 19, 2005, a timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner has failed to file his 2002 individual income tax return. On November 3, 2004, the TDB sent a letter with a questionnaire to the petitioner and his spouse to help the Commission properly determine their filing requirement. The petitioner did not respond to this letter, so [Redacted]. The Commission issued a NOD to the petitioner for tax year 2003 [Redacted].

In the petitioner's protest letter received July 19, 2005, he stated in part:

However, that determination didn't take into account many valid deductions, primarily my mortgage deductions (in excess of \$10,000.00 in that year) which will materially alter that summation. I understand you did not have access to these exceptions when making this determination.
So I request a "protest" to this evaluation, and will follow up with a more accurate tax statement. . . .

On February 22, 2006, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on April 14, 2006. The petitioner did not respond to either letter.

On October 18, 2006, the policy specialist spoke with the petitioner who wanted to know how to take care of his deficiency. The policy specialist told the petitioner that he needed to file his 2003 income tax return. As of the date of this decision, the petitioner has not filed this return.

It is well settled in Idaho that a NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Commission finds that the amount shown due on the NOD is true and correct.

The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated May 20, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$536	\$134	\$95	\$765

Interest is computed through March 13, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
